

Code of Conduct



AkerSolutions

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Understanding and Applying the Code

Message from the CEO

At Aker Solutions, we want people to be proud to work with and for our company. We have a global footprint, and face a multitude of local contexts, business cultures, laws and regulations. However, our values remain constant and our integrity shall never be compromised. We have high expectations to ourselves, our employees and representatives, and will only cooperate with partners, suppliers and subcontractors who themselves adhere to equally high standards as we do. We encourage and support initiatives to develop and improve industry standards for ethical conduct together with our business partners.

This Code of Conduct is our key governing document. It outlines clear principles and rules for how we conduct our business and how we behave. It is important that we understand the integrity risks we face in our roles, how to manage them, and who to turn to for advice and help if ever in doubt. Each and every one of us is responsible for reading and familiarizing ourselves with the Code of Conduct and living by its standards. There are no exceptions to these principles and commitments. If you have concerns regarding potential breaches of this Code of Conduct, I expect you to report this immediately through our designated channels.

Integrity starts with you and me; the choices we make and actions we take when faced with a dilemma shall show that our company truly conducts its business with integrity. As a company, we shall demonstrate our culture of responsible business conduct through living our values. At Aker Solutions, we have a long and proud industrial history. We honor that legacy and secure our future license to operate by acting responsibly and with integrity everywhere we operate.



Kjetel Digre
CEO Aker Solutions

General

Aker Solutions shall conduct its business with integrity, respecting the laws, cultures, dignity and rights of individuals in all of the countries where we operate. All Aker Solutions employees are expected to act in accordance with our company values.

This Code of Conduct describes Aker Solutions' commitments and requirements regarding ethical business practices and personal conduct. It describes the behavior Aker Solutions expects from you and what you, and our business partners, can expect from Aker Solutions.

It is important to be aware that some of Aker Solutions' policies and procedures provide more detailed information about what is acceptable behavior and what is not (some of those policies and procedures are noted in the sections of the Code that follow).

You shall always strive to exercise good judgment, care and consideration in your service for Aker Solutions. In the event that there are differences between applicable laws and regulations, and the standards set out in this Code of Conduct, the highest standard consistent with applicable local laws shall be applied. Violation of this Code of Conduct or applicable laws may lead to internal disciplinary actions, dismissal or even criminal prosecution.

If you have questions regarding the content of this Code of Conduct or the interpretation thereof, please contact Corporate Legal or Corporate Business Integrity and Compliance. If you require advice in the handling of a specific ethical dilemma, you shall consult with your manager or other appropriate authority. You can also contact the ethics helpline at:

ethics@akersolutions.com

You are encouraged to consult with colleagues when you have issues or questions regarding compliance with the Code. You are also required to report any evidence of violations of this Code or applicable laws that you identify. Reporting violations will never serve as a basis for disciplinary action.

The Code of Conduct has been approved by the Board of Directors of Aker Solutions ASA. All deviations, if any, must be approved by the CEO.



Scope

This Code of Conduct applies to all employees (including temporary personnel) and directors in Aker Solutions ASA and its subsidiaries, corporate affiliates, and joint ventures that are majority owned or controlled by Aker Solutions (individually and collectively). It also applies to intermediaries, lobbyists, consultants and others who act on Aker Solutions' behalf.

Aker Solutions encourages all our business partners to adhere to principles that are consistent with this Code of Conduct. Suppliers, subcontractors and other contracting parties of Aker Solutions, including companies in which Aker Solutions own a minority stake, are expected to adhere to standards which are consistent with applicable laws and Aker Solutions' Code of Conduct, and Aker Solutions shall do its best to ensure such adherence.



Responsibility and implementation

PERSONAL RESPONSIBILITY:

As an Aker Solutions employee, you shall strive to exercise good judgment, care and consideration in your service for Aker Solutions. You are expected to familiarize yourself with, sign off on, and perform your duties in line with the principles set forth herein. If you need advice in handling a specific ethical dilemma, you are advised to consult with your manager or other appropriate authority. The Delivery Centre Compliance Officer or Corporate Business Integrity and Compliance may also be contacted for advice.

EXECUTIVE VICE PRESIDENTS AND LINE MANAGERS' RESPONSIBILITY:

Executive Vice Presidents and Line Managers are responsible for communicating the requirements in the Code of Conduct to all their direct reports. Managers are also responsible for promoting and monitoring compliance with the Code of Conduct within their respective area of responsibility.

BOARD OF DIRECTORS AND CEO'S RESPONSIBILITY:

Aker Solutions' Board of Directors is responsible for safeguarding, implementing and overseeing the management of this Code of Conduct. The CEO of Aker Solutions shall ensure that employees are aware of and comply with this Code of Conduct. The CEO shall also ensure that annual Code of Conduct training is conducted for the company's employees, and that the employees, as part of such training or other suitable process, sign that they have read and understood the Code.

Declaration of Compliance

You as an employee (including temporary personnel) and/or director in Aker Solutions ASA will be requested on an annual basis to confirm by signing the Annual Statement of Compliance that you have read and familiarized yourself with this Code of Conduct, and that you for the previous year have conducted your tasks and responsibilities in accordance with the requirements set forth in this Code of Conduct.

Suppliers, subcontractors, representatives and other contracting parties of Aker Solutions are expected to have ethical standards that are compatible with this Code of Conduct, and shall also sign declarations confirming compliance with the requirements reflected in this Code of Conduct.





Acting with Integrity

Anti-Corruption

Aker Solutions expressly prohibits any provision, offering or accepting of bribes of any variety to any person, whether private or public, either directly or through any third party.

Bribery occurs when you offer, pay, seek or accept an improper payment, gift or advantage to influence a business or governmental outcome or decision. Engaging in bribery, or turning a blind eye to your suspicions of bribery, can result in liability for Aker Solutions and for you personally. Bribes can be in the form of money, or anything else of value, such as a gift or donation, travel benefits, employment benefits, or any other advantage.

“Facilitation payments” are small unofficial payments aimed at expediting or securing the provision of products or services to which you or the company is legally entitled. A facilitation payment is illegal under several anti-bribery laws relevant for Aker Solutions, and is considered by Aker Solutions to be a type of bribe. It is strictly prohibited for anyone representing Aker Solutions to offer or make facilitation payments.

Aker Solutions has strict regulations on the use of commercial third parties to support sales-related activities. All use of Third Party Representatives shall be done in accordance with the Business Partner Qualification and Integrity Due Diligence (IDD) Procedure.

No employee or business partner will suffer adverse consequences for refusing to engage in improper payment activity, even if this results in loss of business.

YOUR RESPONSIBILITY:

- Make sure that all payments made are proper and legal, that they are approved by relevant Aker Solutions personnel, and that they are recorded accurately in Aker Solutions' books and records
- Never (either directly or indirectly through a third party) offer anything of value to improperly influence the actions or decisions of any person, including any public official or private party, in pursuit of Aker Solutions' interests
- Do not make facilitation payments even if not considered to be a criminal offence under certain jurisdictions. If a payment is demanded from you in order to avert an immediate threat to the life or health of any person, such payments are not prohibited, but they must be immediately reported to Corporate Business Integrity and Compliance
- Do not use Third Party Representatives without the specific approval of the Aker Solutions CEO

Anti-Money Laundering

Money laundering supports criminal activity, including drug trafficking, terrorism, corruption and tax evasion. Money laundering is the processes of disguising the proceeds of crime in order to hide its illegal origins or otherwise dealing with the proceeds of crime. Criminal proceeds include not only money, but all forms of assets, real estate and intangible property that are derived from criminal activity.

Aker Solutions is committed to complying with all anti-money laundering and anti-terrorism laws. We will conduct business only with reputable customers and business partners involved in legitimate business activities, with funds derived from legitimate resources.

YOUR RESPONSIBILITY:

- Conduct appropriate counterparty due diligence to understand the business and background of our prospective business partners and to determine the origin and destination of money and property
- Even though few of us will come across money laundering issues, be attentive to attempts to make payments in cash or otherwise involving unusual banking or payment arrangements
- Report suspicious transactions or incidents of money laundering to Corporate Business Integrity and Compliance



Confidentiality

Aker Solutions is committed to protecting confidential information. We will not misuse information belonging to ourselves or any of our partners.

YOUR RESPONSIBILITY:

- You have a duty of confidentiality which also applies after the conclusion of the employment or contractual relationship with Aker Solutions and for as long as the information is considered sensitive or confidential in nature
- Keep confidential all matters that could provide third parties unauthorized access to confidential information
- Carefully consider how, where and with whom Aker Solutions-related matters are discussed

Conflict of Interest

A conflict of interest occurs when personal relationships, participation in external activities or interest in another venture can influence or could be perceived to influence a person's decision making when acting for Aker Solutions. A personal relationship could include spouse or other immediate family, relative and close personal friends.

All business transactions must be entered into solely for the best interests of Aker Solutions. Any conflicts of interest that cannot reasonably be avoided shall be made fully transparent and reported. Managers are responsible for evaluating the notification, consider mitigating actions and ensure that these are implemented.

All directorships, employment or other assignments held or carried out by Aker Solutions employees in other enterprises which have, or may be expected to have, commercial relations to Aker Solutions, must be approved in writing by Aker Solutions.

YOUR RESPONSIBILITY:

- Act in the best interests of Aker Solutions and take necessary steps to avoid situations and positions that may create or appear to create a conflict of interest
- Do not participate in any transactions or other business arrangements on behalf of Aker Solutions where you directly or indirectly have, or could reasonably be suspected to have, a personal interest or otherwise, directly or indirectly, benefit from your position in Aker Solutions
- Avoid having interests outside the company in any business that competes with or provides services to Aker Solutions or its subsidiaries, which could affect your objectivity in carrying out your company responsibilities
- Avoid doing business on behalf of Aker Solutions with a close personal friend or relative
- If you have a conflict of interest, notify your manager in writing and disclose all relevant facts and ensure that all parties involved are fully aware and advised of the potential conflict of interest
- As manager, ensure that conflicted individuals are isolated from any operation, influence, and/or decision-making process associated with the subject of the conflict



Export Controls

Export control laws impose restrictions and prohibitions over certain sale, shipment, electronic transfer, provision, or disclosure of information, software, goods, assets, funds, and services across national borders or involving parties subject to economic sanctions. Export subject to export control laws requires custom clearance documents, license and/or approval from national authorities prior to the export. Exports include not only those concluded via traditional shipping methods, but can extend to transfer electronically, through discussions or visual inspections. Aker Solutions complies with all applicable export control laws.

YOUR RESPONSIBILITY:

- Think carefully about the potential impact of export control laws before transferring goods, technology, software or services across national borders and make sure it is in line with all applicable export control laws
- Always assess whether any of the exported goods, technology, software or services are listed on any dual-use list, or common military lists. If in doubt, consult you manager for advice



Fair Competition

Antitrust law protects free enterprise and prohibits behavior that limits trade or that restricts fair competition and applies to every level of business. The antitrust laws combat illegal practices like price-fixing, market-sharing or bid-rigging conspiracies, or behaviors that aim to achieve or maintain monopoly.

Aker Solutions does not tolerate violation of any antitrust laws and regulations. The company is committed to fair and open competition and to not engaging in any activities that involve unlawfully obtaining, receiving, using or sharing non-public competitively or commercially sensitive information. Examples of such information can include current or future prices, existing contracts, competitive bids, commercial strategies, costs, or other types of non-public competitively or commercially sensitive information.

YOUR RESPONSIBILITY:

- Comply with applicable antitrust laws
- Do not engage in any activities that involve obtaining, receiving, using or sharing non-public competitively or commercially sensitive information without a lawful reason
- If you find yourself in possession or become aware of anyone in possession of non-public competitively or commercially sensitive information, immediately contact Corporate Business Integrity and Compliance. Do not discuss or share the information with anyone
- Seek advice from Corporate Legal in all matters involving risk of antitrust exposure for Aker Solutions, yourself or any of your reports



Gifts and hospitality

Aker Solutions does not allow gifts or hospitality where giving or accepting them could influence business decisions, violate any local laws or the policies of the recipient company, or cause others to perceive such influence or violation. Aker Solutions does not expect gifts or hospitality from any of our business partners.

It is our company policy that Aker Solutions does not accept or offer gifts or hospitality - except in the limited circumstances as detailed in our Gifts and Hospitality Procedure. Hospitality may only be accepted or offered if it is in combination with a business meeting or there is another clear business reason for attending, and the expenditure is within applicable amount limits as set out in the same Procedure.

All offered and received gifts and hospitality shall always be properly recorded in Aker Solutions' Gifts and Hospitality Register. This applies to both gifts and hospitality accepted in accordance with the Gifts and Hospitality Procedure, and when gifts or hospitality are offered but declined as non-compliant with our policies.

Gifts, hospitality or any financial or other advantage shall not be promised, offered to or received from public officials unless this is subject to specific written pre-approval from Corporate Business Integrity and Compliance. Local laws may restrict or even prohibit the offering of gifts and hospitality to public officials (see chapter covering Public Officials).

YOUR RESPONSIBILITY:

- Never accept or offer a gift or hospitality that would influence your or any other person's judgment, or cause others to perceive such influence
- Never solicit a gift, hospitality or other favor for personal benefit from any of Aker Solutions' stakeholders
- Do not accept or offer gifts in situations of contract negotiation, bidding, or award
- Do not offer or accept hospitality, expenses, or other favors where it could be perceived to influence decision making in situations of contract negotiation, bidding or award
- In cases of doubt, always consult with your manager or Corporate Business Integrity and Compliance

Insider Information

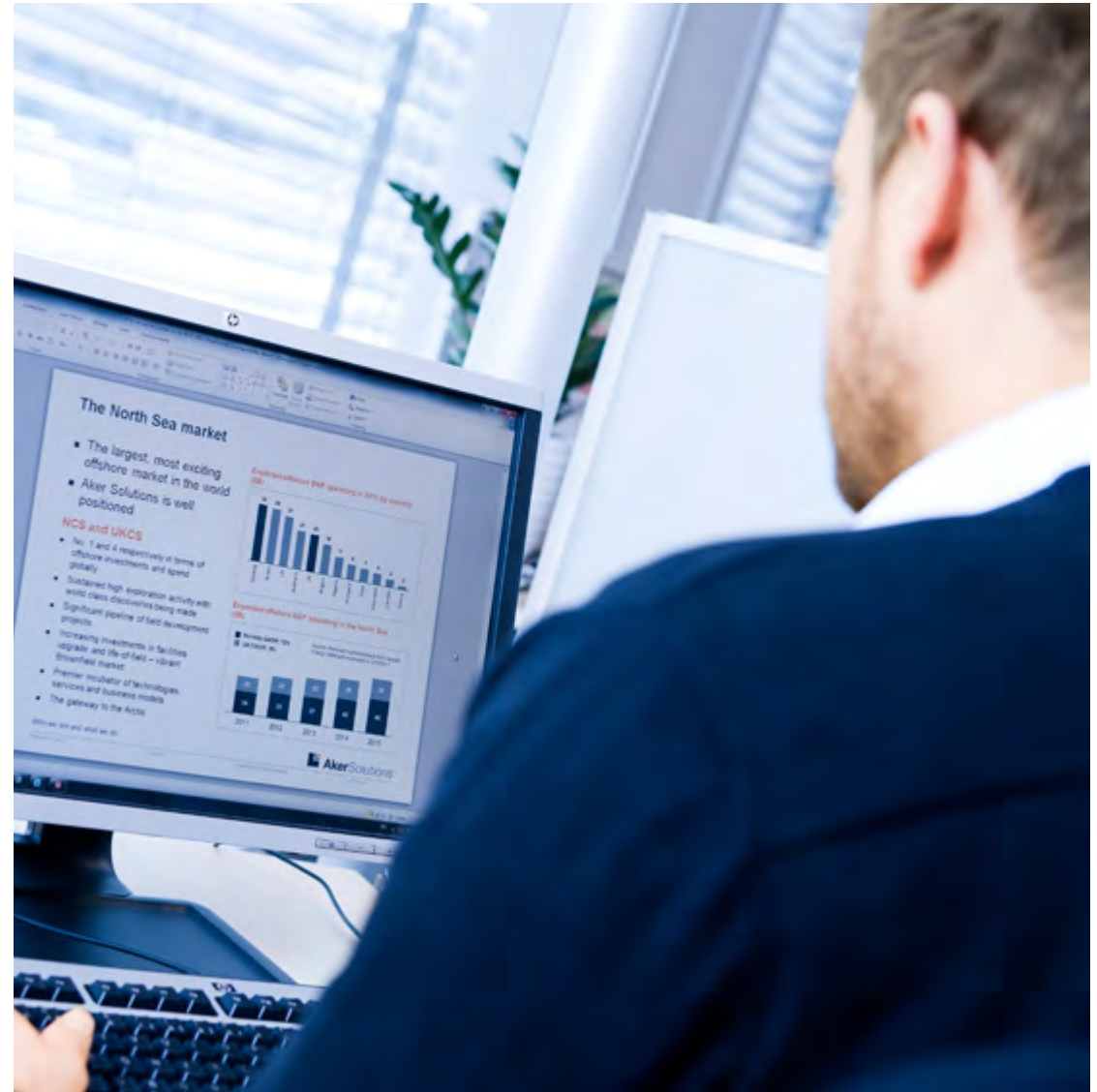
You are involved in insider dealing when you trade in public traded shares or other securities while in possession of specific information capable of affecting the price of shares or securities and which is not publicly available or generally known in the market or when you disclose this information to someone else or influence someone else who then trades in those shares or other securities. It is a criminal offence to trade in Aker Solutions shares or other securities on the basis of insider information.

Holders of insider information relevant for the Aker Solutions share price can only pass this information to individuals who need this information in their work for Aker Solutions and only subject to authorization from his/her manager and appropriate listing of the individual in Aker Solutions' insider listing system.

More details and guidance are further set out in our internal **Insider Procedure**.

YOUR RESPONSIBILITY:

- Protect confidential business information and never use it for your own benefit, in particular when trading in shares or other securities or recommending anyone else to do so
- Do not spread rumors, mislead with false information or manipulate prices
- Comply with Aker Solutions policies when trading in the shares or other securities of Aker Solutions or any other relevant company that you may receive insider information about through your work for Aker Solutions
- Seek advice from Corporate Legal in all matters involving risk of insider information





International and Economic Sanctions

International and economic sanctions impose restrictions and prohibitions against specific countries over sale, supply, transfer, provision or export, directly or indirectly, of certain goods, technology, software, services and funds, as well as brokering services and technical assistance, including disclosure of information. Sanctions laws also prohibit dealings with certain parties, who are specifically designated by governments for sanctions restrictions.

Aker Solutions adheres to all applicable sanctions laws. Doing business in certain countries therefore requires particular attention to sanction laws.

More details and guidance are further set out in our internal Sanctions Guidance or can be obtained from Corporate BIC.

YOUR RESPONSIBILITY:

- Ensure compliance with all applicable sanctions laws
- Before you engage in business with any party, ensure that those parties are not subject to sanctions
- Think carefully about the potential impact of international sanctions before transferring goods, technology, software or services across national borders
- Be attentive to dealings with parties that are from sanctioned countries, or that are otherwise designated for financial sanctions

Public Officials

A “public official” means any officer or employee of a government, a government department, agency, or government owned or controlled state enterprise, any person acting in an official capacity for or on behalf of a government or government entity or of a public international organization, any political party or party official, or any candidate for political office. Public officials include not only elected officials, but also consultants who hold government positions and political party officials.

Dealings with public officials require that we exercise extra caution in the way we conduct ourselves. Gifts, hospitality or any financial or other advantage shall not be offered, promised, given to or received from public officials unless this is subject to specific, written pre-approval from Corporate Business Integrity and Compliance. Local laws may restrict or even prohibit the offering of gifts and entertainment to public officials.

YOUR RESPONSIBILITY:

- As a representative of Aker Solutions, never, in order to obtain or retain business or other improper advantage in the conduct of business, offer, promise, or give any undue advantage to a public official to make the official act or refrain from acting in relation to the performance of her/his duties. This applies regardless of whether the advantage is offered directly or through an intermediary
- When engaging with public officials, do so in a transparent and straightforward manner and exercise the utmost integrity at all times
- Properly record any gifts and hospitality given to, or received from, public officials in Aker Solutions’ Gifts and Hospitality Register





Safeguarding of Property, Information and Assets

Aker Solutions' property, information and assets must be secured by adequate protective measures. Our information and assets are only to be used for legitimate business purposes and only by authorized employees or their designees. This applies to tangible assets, e.g. equipment, and intangible assets such as intellectual property and confidential information. Information produced and stored on Aker Solutions' IT systems is regarded as the property of the company.

Private use is only permitted to a limited extent, and information that may be considered illegal or inappropriate must under no circumstances be processed or downloaded. Use of IT systems and internet services in particular, must be governed by the needs of the business and not by personal interests.

YOUR RESPONSIBILITY:

- Protect Aker Solutions' property, information and assets from theft and loss
- Report any security breaches of property to Aker Solutions' Corporate Security
- Report any theft, waste or misuse of company information and assets to Aker Solutions' Security, IT or HR functions
- Maintain electronic files and archives in an orderly manner

More details and guidance are further set out in our internal Security Policy.



Caring for our People

Anti-Harassment and Intimidation

At Aker Solutions, everyone shall be treated with fairness, respect and dignity. We do not tolerate any form of abuse, harassment, intimidation, degrading treatment or sexually offensive behavior by or towards employees or others affected by our operations. Comments or any other forms of offensive messages, derogatory remarks or inappropriate jokes are unacceptable.

YOUR RESPONSIBILITY:

- Take steps to create a good working environment – free of all harassment
- Never engage in abuse, harassment, bullying, workplace violence, sexually offensive behavior or other behavior that colleagues or business partners may regard as threatening or degrading
- Respect other people's customs and culture
- If you become aware of any situation in breach of the above principles, speak up or report your concern

Diversity and Equal Opportunities

Aker Solutions is committed to ensuring that the unique contributions each employee brings to the company are encouraged. In order to ensure that everyone can make full use of their talents we shall welcome, listen to and respect the ideas of people from different backgrounds.

Our employees shall expect a workplace free from harassment and discrimination. We do not tolerate discrimination against any employee on the basis of age, gender, sexual orientation, disability, race, nationality, political opinions, religion or ethnic background, or any other basis prohibited by law.

YOUR RESPONSIBILITY:

- Treat everyone with dignity, fairness and respect
- Base your work-related decisions on merit
- Encourage and listen to those who speak up





Human and Labor Rights

Aker Solutions is a member of the UN Global Compact. We support and respect internationally proclaimed human and labor rights, including the UN Declaration and Convention on Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work and the UK Modern Slavery Act. Aker Solutions acknowledges all employees' right to form and join trade unions of their own choice.

Aker Solutions will not use child or forced labor, and will not tolerate working conditions or treatment that is in conflict with international laws and practices. We have a zero tolerance approach towards modern slavery and human trafficking.

Aker Solutions shall ensure that the company, through its operations, does not cause any infringement of human and labor rights. The company is committed to implement and enforce effective systems to minimize risks of human and labor rights infringements in our own operations and in our supply chain.

YOUR RESPONSIBILITY:

- Never cause or contribute to the infringement or circumvention of human and labor rights
- Respect the personal dignity, privacy and rights of each individual you interact with during the course of work and those affected by our business operations
- Notify your manager in writing if you become aware of any situation in breach of the above principles



Working with our Stakeholders

Privacy and Data Protection

Aker Solutions has committed to a set of binding corporate rules (BCR) providing a legal basis for authorization of global transfers of personal data within our company group. Aker Solutions shall maintain appropriate technical and organizational measures to protect personal data.

More details and guidance are further set out in our internal Data Protection Standard.

AKER SOLUTIONS' FUNDAMENTAL DATA PROTECTION RULES INCLUDE:

- The processing of personal data shall take place in a fair and lawful way
- The collecting of personal data shall only be made for explicit and legitimate purposes and the use of them shall be made accordingly
- The collecting of personal data shall be relevant and not excessive in relation to the purpose for which they are processed
- The personal data shall be kept accurate and where necessary, up to date
- Personal data shall not be held longer than necessary
- All personal data shall be kept confidential and stored in a secure way
- Personal data shall not be shared with third parties except when necessary in order for them to provide services upon agreement
- Data subjects shall have the right of access to and rectification of own personal data

If you consider that we have failed to comply with applicable rules on processing of personal data you have the right to object at any time. If you suffer harm due to such noncompliance you may contact the company Data Protection Officer.

Protecting the Environment

Aker Solutions shall act responsibly with an ambition to reduce direct and indirect negative influences on the external environment. We shall adhere to relevant international and local laws and standards, strive to minimize our environmental impact and take a sustainable approach in our day to day operations. Our aim is to support our customers and the industry to be better environmental performers through our products and services. We are focused on reducing waste, reducing carbon dioxide (CO₂) emissions and improving the environmental mind-set amongst our employees.

YOUR RESPONSIBILITY:

- Strive to understand the environmental impact in your area of work and minimize impact
- Share environmental best practices in your area of work
- Participate actively in environmental programs

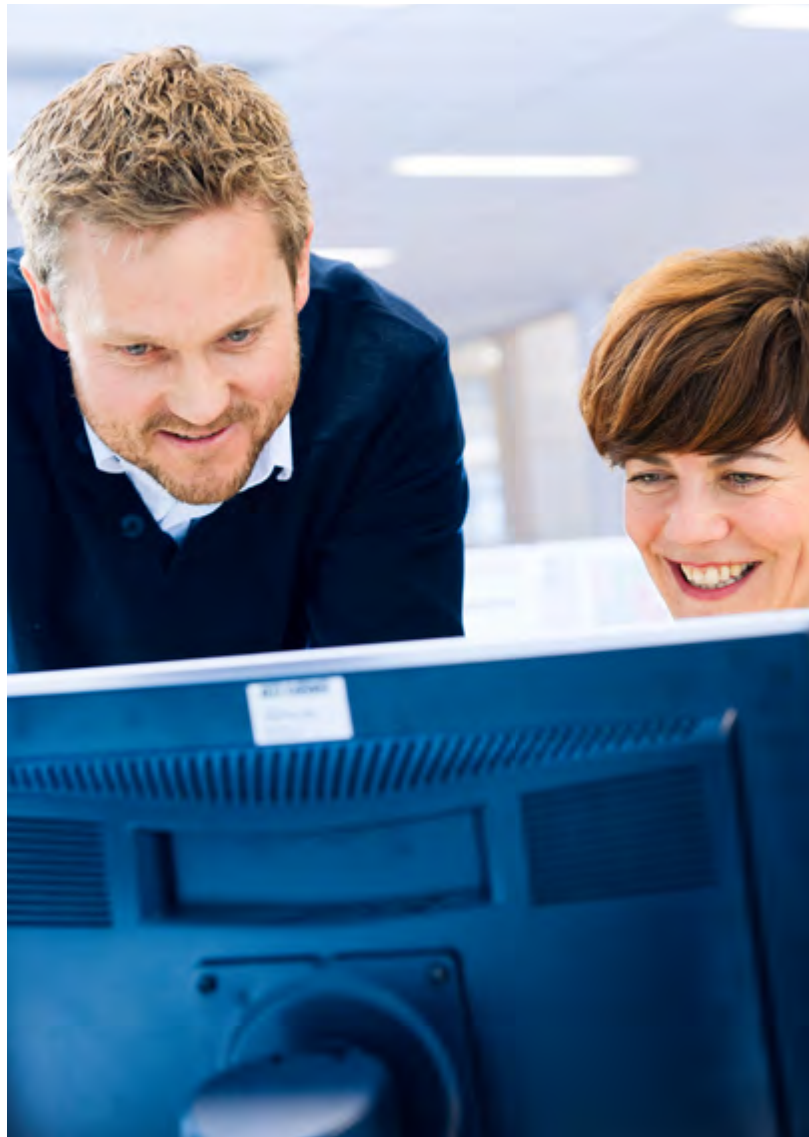


Sponsoring and Donations

Aker Solutions may utilize sponsorships to promote the company and its business. All sponsoring relationships shall be strategic and aligned with Aker Solutions' values. There must be documented tangible benefits for Aker Solutions associated with any sponsorship, such as commercial gain, professional development, enhanced profiling etc. All sponsoring relationships shall be structured as 'win-win situations' whereby both parties achieve some gain. All sponsorship shall follow the regulations in Aker Solutions Authorization Matrix.

No religious or political groups or organizations may be sponsored. There shall be no personal conflict of interest involved in the decision to sponsor an organization. In situations where a conflict of interest exists, the individual with a conflict shall withdraw from any associated decision-making process.

Charitable donations - gifts - to organizations do not carry the same requirement for mutual benefit. However, no charitable donations shall be made to political or religious organizations. All charitable donations must be approved in advance by Corporate Business Integrity and Compliance.



Transparency and Financial Reporting

Aker Solutions will communicate relevant business information in full and on a timely basis to its employees and external stakeholders. All accounting and financial information, as well as other disclosure information, must be accurately registered and presented in accordance with laws, regulations and relevant accounting standards. Aker Solutions is committed to providing the financial markets with quality information, enabling investors and analysts to maintain a correct picture of the financial situation as well as risks and opportunities facing it in the future. Aker Solutions will provide accurate disclosure information to the financial markets in line with all relevant laws and regulations for listed companies on the Oslo Stock Exchange. All material information is disclosed to recipients equally in terms of content and timing.



Reporting

Whistleblowing - Reporting of Breach

If you are aware or have suspicions concerning any misconduct, said conduct shall immediately be reported to your manager, HR department or another Aker Solutions manager you trust.

If you fail to obtain a response to your notification or if you would prefer not to notify any of those identified above, you are urged to report the matter to Aker Solutions whistleblowing channel.


Reports can be sent anonymously through Aker Solutions whistleblowing channel at:

<http://akersolutions.com/whistleblowing> or by email to whistleblowing@akersolutions.com

The whistleblowing channel is open for all employees and non-employees to report a concern of misconduct. All reports to this whistleblowing channel are received and managed by Aker Solutions Corporate Business Integrity and Compliance department, and are treated with strict confidentiality.

Aker Solutions will ensure that there will be no retaliation against a whistleblower, nor any impact on a whistleblower's professional career, for reporting possible violations in good faith. Any employee knowingly making a false report for the purposes of harming another individual will be subject to disciplinary action.

More details and guidance are further set out in our internal Whistleblowing Procedure.



We expect the highest standards of ethical
behaviour and integrity - from all of us,
everywhere.